decedent, and the register of probates is required to send a copy of every will containing legacies which are subject to a tax under the law, to the State treasurer. The most important amendment to the New Hampshire law pertains to the collection of the tax; it is here that the inheritance tax laws of most of the States are defective. The drafting of the law with all its details is simple enough compared with the real difficulty of carrying out its provisions. This is particularly true of the inheritance tax laws of the American commonwealth. New Hampshire has attempted to remedy this defect by authorizing the state treasurer to employ a suitable person to assist in the collection of the tax and to represent the State in all litigations dealing with the collection (approved April 5, 1907).

West Virginia has had a collateral inheritance tax for some time, and by amending two sections of the law has provided for a direct inheritance tax as well. The law, as amended, applies to the transfer of all property except such as is given for educational, literary, scientific, religious or charitable purposes or to the State or county or municipal corporation for public purposes. The tax is graduated according to relationships and not according to amounts. Property inherited by direct heirs is exempt to the amount of $20,000, and after that is subject to a tax of 1 per cent on its market value.

The principle of the inheritance tax is generally recognized as sound and if the law is carefully worded and the revenue provisions of the constitutions are not too narrow, the law is seldom declared unconstitutional by the courts. The tax is not often justified on the grounds that it is the State's best and only chance to make the personal property of the rich contribute its just share toward the support of the government, but rather, on the ground of the ability and minimum sacrifice theory of taxation.

ROBERT ARGYLL CAMPBELL.

National Incorporation of Associations doing Inter-State Business. A bill (S. 383) was introduced into congress on December 4, 1907, to provide for the incorporation, control, and government of associations organized to carry on business, entering into, or becoming a part of, interstate commerce.

Liquor Traffic. A bill (S. 46) providing that the federal government shall not grant liquor tax receipts to persons residing in prohibition territory, State or local, was introduced into congress December 4, 1907. If this bill is enacted, it will facilitate the enforcement of pro-

hibition laws. The bill specifically provides that no collector of internal revenue shall receive any special tax from, nor issue any special tax receipt to, any liquor dealer, who does not exhibit a license or permit issued in accordance with the laws of the State or territory in which his trade or business is carried on. The dealer is required to register with the collector the date of his license or permit, the period for which it is issued, and the authority issuing the same.

Primary Elections. The supreme court of Illinois on October 2, 1907, declared the primary election law of that State unconstitutional (Rouse v. Thompson, 81 N. E., 1109). The law was enacted May 23, 1906, at a special session of the legislature called by Governor Deneen for that purpose, after the decision of the supreme court on April 5, 1906, which had declared the law of May 18, 1905, unconstitutional (People v. Election Commissioners, 221 Ill. 9, 77 N. E., 321). Thus in less than a year and a half the legislators of Illinois have suffered the humiliation of having two successive primary election laws, enacted by the same legislature, declared invalid, and partly for the same reasons.

The law of 1905 was declared invalid on the ground that it was a local and special law in that its provisions applied to Cook county in a manner different from that in which they applied to the rest of the State, and was, therefore, a violation of the provision of the Constitution of Illinois forbidding special legislation. The court also declared several specific sections to be in contravention of the constitution, among them being the provision which delegated to county central committees of political parties the power to determine whether candidates for county offices were to be chosen at such elections, and whether the selection of such officers was to be by plurality or majority vote. This position of the court assumes importance in the case recently decided, because a similar delegation of powers to county central committees is made the basis of the decision which overthrows the entire act. That it would have done so in the decision on the act of 1905 is evident if the court had not found a more important ground for its decision. The court declared in People v. Election Commissioners, mentioned above, that the "provision amounts to a delegation of legislative authority to county central committees to determine what the substantial features of the law shall be and is, therefore, void." The legislature at the special session of 1902 in trying to conform to the decision of the court ran upon one of the very rocks which the court had pointed out. The law delegated to county central committees the power to form "delegate districts" for the selection of delegates to party conventions, with restrictions upon